

Appendix 4D

Interim Financial Report

Spheria Emerging Companies Limited

(ABN 84 621 402 588)

This Preliminary Final Report is provided to the Australian Securities Exchange (ASX) under ASX listing Rule 4.2(a).

1 Reporting periods

Current reporting period	1 July 2019 – 31 December 2019
--------------------------	--------------------------------

Previous corresponding period	1 July 2018 – 31 December 2018
-------------------------------	--------------------------------

2 Results for Announcement to the Market

	Percentage change %	31 December 2019 \$'000
Revenue from ordinary (continuing) activities	+ 151.8%	6,651
Profit from continuing operations after tax attributable to shareholders	+ 150.2%	4,630
Profit from ordinary activities after tax attributable to shareholders	+ 150.2%	4,630
Profit for the period attributable to shareholders	+ 150.2%	4,630
	Percentage change %	31 December 2019 cents
Basic Earnings per share (cents) – statutory basis (based on the weighted average number of shares on issue from date of incorporation)	+ 151.1%	7.1
Diluted Earnings per share (cents) - statutory basis (based on the weighted average number of shares on issue from date of incorporation)	+ 151.1%	7.1

Overview of financial performance

Statement of comprehensive Income	Refer to page 7 of the Interim Financial Report
Statement of financial position	Refer to page 8 of the Interim Financial Report
Statement of cash flows	Refer to page 10 of the Interim Financial Report
Statement of changes in equity	Refer to page 9 of the Interim Financial Report

3 Dividends

During the period, a fully franked dividend of 4.0 cents per share was paid on 20 September 2019, with a record date of 6 September 2019.

Since the period end, the Board has resolved to pay a fully franked interim dividend of 3.0 cents per share payable on 20 March 2020, with a record date of 6 March 2020.

The Company does not operate a dividend reinvestment plan.

4 Net tangible assets per security

	Current period	Previous corresponding period
Net tangible asset backing per ordinary security – including tax provided on realised gains only	\$2.097*	\$1.841*
Net tangible asset backing per ordinary security – including tax provided on realised gains and unrealised gains	\$2.137*	\$1.926*

* Net of DTA relating to capitalised issue cost related balances and income tax losses.

5 Entities over which control has been acquired or disposed of during the period

Not applicable.

6 Details of associates and joint venture entities

N/A

7 Other significant information needed by an investor to make an informed assessment of the entity's financial performance and financial position

Refer to Interim Financial Report.

8 Commentary on the result for the period

Refer to Interim Financial Report for further information.

9 Auditors Review

Refer to page 17 of Interim Financial Report.

Attachments

Interim Financial Report for half-year ended 31 December 2019 is attached.

A handwritten signature in black ink, appearing to be 'CK' followed by a long horizontal stroke.

Calvin Kwok
Company Secretary
26 February 2020